



J. TYLER McCAULEY
AUDITOR-CONTROLLER

**COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER**

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 525
LOS ANGELES, CALIFORNIA 90012-2766
PHONE: (213) 974-8301 FAX: (213) 626-5427

August 2, 2001

TO: Supervisor Michael D. Antonovich, Mayor
Supervisor Gloria Molina
Supervisor Yvonne Brathwaite Burke
Supervisor Zev Yaroslavsky
Supervisor Don Knabe

FROM: J. Tyler McCauley
Auditor-Controller

SUBJECT: **DEPARTMENT OF CHILDREN AND FAMILY SERVICES COUNTY-
WIDE TIMEKEEPING AND PAYROLL/PERSONNEL SYSTEM
FOLLOW-UP REVIEW**

We have completed a follow-up review of the Department of Children and Family Services' (DCFS) use of the County-wide Timekeeping and Payroll/Personnel System (CWTAPPS). Our initial audit, completed in May 1999, covered areas such as payroll processing, terminations, bonuses, time and attendance, leave accounting, industrial accidents and data security. Our follow-up review was intended to assess the Department's progress in implementing the 34 recommendations from our prior report.

Status of Recommendations

Overall, the Department is taking action to implement the recommendations from our prior report. DCFS has fully implemented 26 of the recommendations. However, seven recommendations have not been implemented and one recommendation is partially implemented. DCFS management needs to perform ongoing monitoring of its payroll operations to ensure that the recommendations are implemented and remain implemented.

The status of the one partially implemented and seven not implemented recommendations are discussed below.

Recommendation #4

DCFS management ensure someone with no payroll responsibilities traces terminated employees' names to the Payroll Sequence Register for at least three consecutive months after termination.

Current Status: NOT IMPLEMENTED

This control is intended to ensure that terminated employees are not paid after they are terminated. DCFS management indicated that an employee has been assigned to trace terminated employees' names to the Payroll Sequence Register for three consecutive months after termination. However, this employee has not actually started doing the tracing. Although our sample of ten terminated employees did not disclose any unauthorized payments, DCFS management needs to ensure staff implements this procedure.

Recommendation #6

DCFS management develop, issue and maintain a Translator Directory (including volunteer translators) to all facility managers.

Current Status: PARTIALLY IMPLEMENTED

The Processing Unit has begun developing a Translator Directory. When the Directory is completed, a copy will be given to each facility manager and updated as appropriate.

Recommendation #11

DCFS management monitor standby hours scheduled/worked to ensure employees do not earn more than \$100 per month of standby pay.

Current Status: NOT IMPLEMENTED

County Code Section 6.10.120 authorizes standby pay for full-time permanent employees who are assigned regularly scheduled periods of standby service. An employee's item number determines the standby rate (\$.25 to \$1.00 per hour for most DCFS staff) and the maximum they can be paid, which ranges from \$100 to \$600 per month for DCFS staff.

We reviewed the time records of 77 employees who received standby pay over an eight-month period. Five (6%) employees exceeded their maximum monthly amount of standby pay. Based on discussions with DCFS staff, controls have not yet been implemented to ensure employees do not earn more than the maximum allowed standby pay.

Recommendation #12

DCFS management assign the job of receiving and distributing warrants to staff with no other payroll or personnel responsibilities and ensure that personnel and payroll staff do not have access to their own warrants/notices of direct deposit.

Current Status: NOT IMPLEMENTED

County Fiscal Manual (CFM) Section 3.1.11 states that payroll/personnel sections should never be directly involved with receiving and distributing payroll warrants or notices of direct deposit. This helps ensure that only appropriate employees receive warrants/notices and serves as a control to detect irregularities. Our initial review disclosed that DCFS' Payroll Section received and distributed warrants and notices. DCFS has reassigned this function to the Processing Unit. However, since the Processing Unit is part of the Personnel Section and handles incoming and outgoing employees, allowing the Processing Unit to distribute warrants/notices does not comply with the Fiscal Manual requirements.

Recommendation #17

DCFS management ensure that staff independent of personnel/payroll functions verifies that written approval exists for each supplemental warrant listed on the County-wide Payroll (CWPAY) Report of Supplemental Payroll Warrants Issued.

Current Status: NOT IMPLEMENTED

The Department still does not verify that written approval exists for each supplemental warrant issued. Although all ten of the supplemental warrants we reviewed were properly approved, DCFS management needs to ensure that someone independent of personnel/payroll functions verifies the validity of each supplemental warrant. This is necessary to ensure only authorized employees receive supplemental warrants.

Recommendation #18

DCFS management ensure continuous sick leave codes are properly utilized and recorded in CWTAPPS.

Current Status: NOT IMPLEMENTED

The Department has not provided training to Payroll Section staff on coding sick leave. Seven (70%) of ten employees sampled with continuous sick leave were coded improperly.

- Three employees' payroll earnings were not reduced by the amount of workers' compensation benefits paid directly to the employees. This resulted in overpayments totaling \$22,128 and incorrect sick leave balances.
- Two employees' timecards were not consistently coded with part pay sick time on the weekends. In addition, these two employees improperly accrued and used two holidays each while on part pay sick leave. This resulted in overpayments totaling \$909 and incorrect leave balances.

- Two employees' timecards were not coded with continuous part pay sick leave when their leave extended into the following calendar year. This resulted in overpayments totaling \$1,768 and incorrect sick leave balances.

In order to ensure accurate payments to employees, DCFS management needs to ensure continuous sick leave codes are properly utilized and recorded in CWTAPPS.

Recommendation #29

DCFS management request from the CAO a blanket approval for overtime.

Current Status: NOT IMPLEMENTED

According to the Pay and Benefit Interpretive Manual, exempt salaried employees cannot carry more than five full shifts of earned compensatory time on the books at one time, unless specifically approved by the CAO.

Our initial audit found that many of DCFS' exempt salaried employees work more than five full shifts of compensatory time. However, the additional shifts were not recorded on their timecards because DCFS had not requested CAO approval to exceed the five-shift limit. Our follow-up review disclosed that DCFS has still not requested authorization from the CAO for employees to exceed the five-shift limit.

Recommendation #34

DCFS management utilize CWTAPPS reports to monitor the Department's payroll operations and ensure the payroll supervisor reviews the CWTAPPS reports as required by the County Fiscal Manual.

Current Status: NOT IMPLEMENTED

The CFM requires that departments investigate exceptions on several payroll exception reports and immediately process any necessary adjustments. These reviews ensure that payroll payments are correct. The reports should be annotated to document the disposition of each entry, signed and dated by the Payroll Section staff performing the investigation. The Payroll Supervisor should review these reports each pay period to ensure that exceptions are corrected promptly and accurately. The Supervisor should then sign and date the report to indicate it has been reviewed.

As part of our follow-up review, we tested a total of 30 exceptions appearing on six exception reports to determine whether items on the reports were properly corrected. We found that five (17%) exceptions were not properly adjusted in CWTAPPS, resulting in underpayments of \$573. None of these reports were signed and dated by the staff performing the review or by the Payroll Supervisor.

Review of Report

We discussed our report with DCFS representatives on May 8, 2001. The Department's attached response indicates agreement with our findings and recommendations. DCFS' response also indicates that they expect to implement all recommendations by August 2001 and that DCFS has taken action to collect the overpayments noted in our review.

We would like to thank DCFS management and staff for their cooperation and assistance during our audit. If you have any questions, please call me or have your staff contact Pat McMahon at (213) 974-0729 or DeWitt Roberts at (213) 974-0301.

JTM:DR:JS

c: David E. Janssen, Chief Administrative Officer
Violet Varona-Lukens, Executive Office, Board of Supervisors
Michael J. Henry, Director, Department of Human Resources
Department of Children and Family Services
Anita Bock, Director
Harvey Kawasaki, Chief, Human Resources Division
Genevra Gilden, Chief, Quality Assurance Division
Public Information Office
Audit Committee



**COUNTY OF LOS ANGELES
DEPARTMENT OF CHILDREN AND FAMILY SERVICES**

425 Shatto Place - Los Angeles, California 90020
(213) 351-5602

ANITA M. BOCK
Director

BOARD OF SUPERVISORS:
GLORIA MOLINA
YVONNE BRATHWAITE BURKE
ZEV YAROSLAVSKY
DON KNABE
MICHAEL D. ANTONOVICH

June 28, 2001

TO: J. Tyler McCauley
Auditor-Controller

FROM: 
Anita M. Bock
Director

**FOLLOW-UP REVIEW OF APRIL 25, 2001 MOTION: IMPLEMENTATION OF
RECOMMENDATIONS FROM THE COUNTYWIDE TIMEKEEPING AND
PAYROLL/PERSONNEL SYSTEM**

The attached is our response to the Auditor-Controller's recommendations to an audit review of our Department's practices regarding the Countywide Timekeeping and Payroll/Personnel System (CWTAPPS). The Auditor has determined that 26 of the 34 original recommendations contained in the May 1999 Auditor-Controller's audit report have been implemented. Of the eight remaining one is partially implemented and seven are in progress.

If you have any questions please call me at (213) 351-5600, or your staff may contact Diane Weissburg at (213) 738-4171

AMB:dw

Attachments

c: Gene Gilden

RESPONSES TO THE FOLLOW-UP REVIEW –
COUNTYWIDE TIMEKEEPING AND PAYROLL/PERSONNEL SYSTEM

RECOMMENDATION #4:

DCFS management ensures someone with no payroll responsibilities traces terminated employees' names to the Payroll Sequence Register for at least three consecutive months after termination.

DCFS Response: Personnel management will assign this responsibility to an administrative assistant with no payroll responsibilities. In addition to tracing terminated employees to the Payroll Sequence Register for at least three consecutive months after termination, a report on the monitoring will be provided on a monthly basis to both the Human Resources Division Chief and Personnel Director.

Status: Targeted for implementation no later than July 2, 2001.

RECOMMENDATION #6:

DCFS management develop, maintain and issue a Translator Directory (including volunteer translators) to all facility managers.

DCFS Response: A Translator Directory of certified translators is currently maintained within the Personnel Section. A Translator Directory, which would include volunteer translators, will require a canvassing of all departmental staff prior to its issuance to all facility managers. The Personnel Section will be fully responsible for developing, maintaining and issuing a Translator Directory.

Status: Targeted for implementation no later than August 1, 2001 with updated directories provided on a quarterly basis thereafter.

RECOMMENDATION #11:

DCFS management monitor standby hours scheduled/worked to ensure employees do not earn more than \$100 per month of standby pay.

DCFS Response: Personnel management will assign this responsibility to an administrative assistant who will be responsible for random checking on a monthly basis to ensure that employees do not exceed the monthly limit of standby pay. This will include a report of monitoring findings to the Human Resources Division Chief and Personnel Director.

Status: Targeted for implementation no later than July 2, 2001.

RESPONSES TO THE FOLLOW-UP REVIEW –
COUNTYWIDE TIMEKEEPING AND PAYROLL/PERSONNEL SYSTEM
(continued)

RECOMMENDATION #12:

DCFS management assign the job of receiving and distributing warrants to someone with no other payroll or personnel responsibilities and ensure that personnel and payroll staff do not have access to their own warrants/notices of direct deposit.

DCFS Response: DCFS management is in the process of delegating this function to another section.

Status: Targeted to be implemented no later than the pay warrant issuance date of July 16, 2001.

Recommendation #17:

DCFS management ensure that staff independent of personnel/payroll functions verifies that written approval exists for each supplemental warrant listed on the Countywide Payroll (CWPAY) Report of Supplement Payroll Warrants issued.

DCFS Response: Personnel management will assign this responsibility to an administrative assistant who is independent of personnel/payroll functions. This will include the reporting of verification monitoring to the Human Resources Division Chief and Personnel Director.

Status: Targeted to be implemented no later than July 2, 2001.

RECOMMENDATION #18:

DCFS management ensure continuous sick leave codes are properly utilized and recorded in CWTAPPS.

DCFS Response: Staff are currently being trained on monitoring continuous sick leave coding on CWTAPPS. In addition, the Payroll Manager has designed a training check off sheet to ensure that current staff and newly hired personnel staff are being trained on all payroll functions. (NOTE: Overpayment letters have been completed to recover the monies owed. Attached are copies of the overpayment letters that were processed for recovery.)

Status: Training of staff to be completed by July 2, 2001. Check off sheet implemented as of May 9, 2001.

RESPONSES TO THE FOLLOW-UP REVIEW –
COUNTYWIDE TIMEKEEPING AND PAYROLL/PERSONNEL SYSTEM
(continued)

RECOMMENDATION #29:

DCFS management put in a request to the CAO for blanket approval for overtime.

DCFS Response: The Department currently submits Board-ordered requests for paid overtime shifts to the Chief Administrative Office on a quarterly basis. A request to the Chief Administrative Office to increase the compensatory overtime corridor for exempt salaried employees is in the process of being submitted for approval.

Status: The request for the compensatory overtime corridor is targeted for submittal no later than July 2, 2001.

Recommendation #34:

DCFS management utilize CWTAPPS reports to monitor the Department's payroll operations and ensure the payroll supervisor reviews the CWTAPPS reports as required by the County Fiscal Manual.

DCFS Response: The Personnel Director will be directly responsible for ensuring the monitoring of payroll operations through CWTAPPS reports by conducting random audits and ensuring the payroll supervisor review all CWTAPPS reports each pay period to correct exceptions promptly. This will include a report of review efforts of the payroll supervisor to the Personnel Director. (NOTE: The backlog of reports which were not signed-off were completed by the Payroll Supervisor.)

Status: Targeted for implementation no later than July 2, 2001.



COUNTY OF LOS ANGELES
DEPARTMENT OF CHILDREN AND FAMILY SERVICES

425 Shatto Place - Los Angeles, California 90020
(213) 351-5602

ANITA M. BOCK
Director

BOARD OF SUPERVISORS:
GLORIA MOLINA
YVONNE BRATHWAITE BURKE
ZEV YAROSLAVSKY
DON KNABE
MICHAEL D. ANTONOVICH

March 14, 2001

EMPL#:
SSN#:
DEPT#:

Dear

We discovered during a recent audit of the payroll records that on issue date 4/15/00, you were overpaid in the gross amount of \$160.51 for the accrual period of 3/31/00.

The overpayment occurred due to the incorrect coding of your timecard. You were erroneously paid 128.00 hours of 65% sick pay. However, you were only entitled to 50% sick pay.

The following is a breakdown of the overpayment:

<u>Accrual</u> <u>Period</u>	<u>Earnings</u> <u>Code</u>	<u>Was</u> <u>Paid</u>	<u>Entitled</u> <u>To</u>	<u>Gross</u> <u>Overpayment</u>
3/31/00	019	\$695.68	\$535.17	\$160.51
Total Overpayment				\$160.51

Code 019 - Sick

In order to resolve this overpayment, you may:

- a. Make payment in full by Cashier's Check or Money Order payable to the Los Angeles County Auditor-Controller. Please send payment with a copy of this letter to the attention of the Payroll Supervisor, DCFS Personnel, 550 S. Vermont Ave. Room 207, Los Angeles, CA 90020.

March 14, 2001

Page 2 of 2

- b. Repay this amount through payroll deductions at the rate of **\$80.25** for one (1) month and **\$80.26** for one (1) month.

If you have any questions regarding this overpayment, please contact Priscilla Sario at (213) 351-6407. If we do not hear from you by March 31, 2001, this material will be forwarded to the Auditor-Controller for recovery under Plan "B" above beginning with your 4/15/01 paycheck.

Sincerely,



Veronica Nwaki

Payroll – Timekeeping/Mileage Operations

VN:LL:ps



COUNTY OF LOS ANGELES
DEPARTMENT OF CHILDREN AND FAMILY SERVICES

425 Shatto Place - Los Angeles, California 90020
(213) 351-5602

ANITA M. BOCK
Director

BOARD OF SUPERVISORS:
GLORIA MOLINA
YVONNE BRATHWAITE BURKE
ZEV YAROSLAVSKY
DON KNABE
MICHAEL D. ANTONOVICH

May 30, 2001

EMP#:
SSN#:
DEPT#:

Dear

We discovered during a recent audit of the payroll records that on issue dates 04-15-00 and 05-15-00 you were overpaid in the gross amount of **\$552.96** for the accrual period of 04-01-00 through 04-30-00.

The overpayment occurred due to the incorrect coding of your timecard. You were erroneously paid 128.0 hours of 50% sick pay for the month of April 2000. However, you were not entitled any pay for the month of April 2000.

The following is a breakdown of the overpayment:

Accrual Period	Earnings Code	Was Paid	Entitled To	Gross Overpayment
04-30-00	019	\$552.96	\$ 0.00	\$552.96
Total Gross Overpayment				\$552.96

Code 019 – Sick Pay

In order to resolve this overpayment you may either:

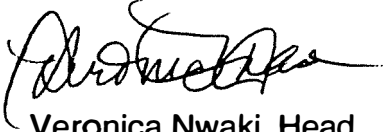
- a. Make payment in full by **Cashier's Check or Money Order payable to the Los Angeles County Auditor-Controller**. Please send payment with a copy of this letter to the attention of the Payroll Supervisor, DCFS Personnel, 695 Vermont Avenue, 14th Floor, Los Angeles, CA 90005.

May 30, 2001
Page 2

- b. Repay this amount through payroll deduction at the rate of \$92.16 for six (6) months.

If you have any questions regarding this overpayment, please contact Priscilla Sario at (213) 637-1856. If we do not hear from you by **June 15, 2001**, this material will be forwarded to the Auditor-Controller for recovery under plan "B" above beginning with your **July 15, 2001** paycheck.

Sincerely,

A handwritten signature in black ink, appearing to read 'Veronica Nwaki', with a stylized flourish at the end.

Veronica Nwaki, Head
Payroll-Timekeeping/Mileage Manager

VN:LL:ps



COUNTY OF LOS ANGELES
DEPARTMENT OF CHILDREN AND FAMILY SERVICES

425 Shatto Place - Los Angeles, California 90020
(213) 351-5602

ANITA M. BOCK
Director

BOARD OF SUPERVISORS:
GLORIA MOLINA
YVONNE BRATHWAITE BURKE
ZEV YAROSLAVSKY
DON KNABE
MICHAEL D. ANTONOVICH

March 13, 2001

EMPL#:
SSN#:
DEPT#:

Dear

We discovered during a recent audit of the payroll records that on issue date 12/15/99, you were overpaid in the gross amount of \$256.03 for the accrual period of 11/30/99.

The overpayment occurred due to the incorrect coding of your timecard. You were erroneously paid 48.0 hours of regular earnings. However, you were only entitled to 48.0 hours of 65% sick pay.

The following is a breakdown of the overpayment:

<u>Accrual Period</u>	<u>Earnings Code</u>	<u>Was Paid</u>	<u>Entitled To</u>	<u>Gross Overpayment</u>
11/30/99	099	\$512.11	\$256.08	\$256.03
Total Overpayment				\$256.03

Code 099 – Regular Earnings
Code 019 – Sick Benefits

In order to resolve this overpayment, you may:

- a. Make payment in full by Cashier's Check or Money Order payable to the Los Angeles County Auditor-Controller. Please send payment with a copy of this letter to the attention of the Payroll Supervisor, DCFS Personnel, 550 S. Vermont Ave. Room 207, Los Angeles, CA 90020.

March 13, 2001

Page 2 of 2

- b. Repay this amount through payroll deductions at the rate of **\$128.00** for one (1) month and \$128.03 for one (1) month

If you have any questions regarding this overpayment, please contact Priscilla Sario at (213) 351-6407. If we do not hear from you by March 31, 2001, this material will be forwarded to the Auditor-Controller for recovery under Plan "B" above beginning with your 4/15/01 paycheck.

Sincerely,



Veronica Nwaki

Payroll – Timekeeping/Mileage Operations

VN:LL:ps



COUNTY OF LOS ANGELES

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

425 Shatto Place - Los Angeles, California 90020
(213) 351-5602

ANITA M. BOCK
Director

BOARD OF SUPERVISORS:
GLORIA MOLINA
YVONNE BRATHWAITE BURKE
ZEV YAROSLAVSKY
DON KNABE
MICHAEL D. ANTONOVICH

March 14, 2001

EMPL#:
SSN#:
DEPT#:

Dear

We discovered during a recent audit of the payroll records that on issue date 11/15/99, 12/15/99, 01/15/00 and 03/15/00, you were overpaid in the gross amount of \$652.77 for the accrual periods 10/31/99, 11/30/99, 12/31/99 and 02/29/00.

The overpayment occurred due to the incorrect coding of your timecard. You were erroneously paid 52.29 hours of regular earnings in October, 1999 and 16.0 hours of holiday in November, 1999. However, you were only entitled to be paid 65% sick pay. On December, 1999 you were paid 68.29 hours of 65% pay. However, you were only entitled to be paid 50% sick pay. On February, 2000, you were paid 68.29 hours of 50% sick pay; however, you were not entitled to be paid.

The following is a breakdown of the overpayment:

<u>Accrual Period</u>	<u>Earnings Code</u>	<u>Was Paid</u>	<u>Entitled To</u>	<u>Gross Overpayment</u>
10/31/99	099	490.64	318.92	\$ 171.72
11/30/99	099	155.14	100.83	54.31
12/31/99	019	416.50	320.42	96.08
02/29/00	019	330.66	0	<u>330.66</u>
Total Gross Overpayment				\$ 652.77

Code 019 - Sick
Code 099 - Regular Earnings

March 14, 2001

Page 2 of 2

In order to resolve this overpayment, you may:

- a. Make payment in full by Cashier's Check or Money Order payable to the Los Angeles County Auditor-Controller. Please send payment with a copy of this letter to the attention of the Payroll Supervisor, DCFS Personnel, 550 S. Vermont Ave. Room 207, Los Angeles, CA 90020.
- b. Repay this amount through payroll deductions at the rate of **\$130.55** for four (4) months and **\$130.57** for one (1) month.

If you have any questions regarding this overpayment, please contact Priscilla Sario at (213) 351-6407. If we do not hear from you by March 31, 2001, this material will be forwarded to the Auditor-Controller for recovery under Plan "B" above beginning with your 4/15/01 paycheck.

Sincerely,



Veronica Nwaki

Payroll – Timekeeping/Mileage Operations

VN:LL:ps



COUNTY OF LOS ANGELES
DEPARTMENT OF CHILDREN AND FAMILY SERVICES

425 Shatto Place - Los Angeles, California 90020
(213) 351-5602

ANITA M. BOCK
Director

BOARD OF SUPERVISORS:
GLORIA MOLINA
YVONNE BRATHWAITE BURK
ZEV YAROSLAVSKY
DON KNABE
MICHAEL D. ANTONOVICH

March 14, 2001

EMPL#:
SSN#:
DEPT#:

Dear :

We discovered during a recent audit of the payroll records that on issue date 3/15/00, 5/15/00 and 6/15/00, you were overpaid in the gross amount of \$1,055.47 for the accrual period of 2/28/00, 4/30/00 and 5/31/00.

The overpayment occurred due to the incorrect coding of your timecards. On February, 2000, you were erroneously paid 129.59 hours of 65% sick pay. However, you were only entitled to 50% sick pay. On accrual periods April and May, 2000, you were erroneously paid 129.59 hours of 50% sick pay. However, you were not entitled to be paid; you had already exhausted your 1999 sick benefit as of April 19, 2000.

The following is a breakdown of the overpayment:

<u>Accrual Period</u>	<u>Earnings Code</u>	<u>Was Paid</u>	<u>Entitled To</u>	<u>Gross Overpayment</u>
2/2000	019	\$1091.54	\$839.61	\$251.93
4/2000	019	\$561.10	0	\$561.10
5/2000	019	\$242.44	0	<u>\$242.44</u>
Total Overpayment				\$1055.47

Code 019 - Sick

March 14, 2001

Page 2 of 2

Adjustments for taxes have been made from the gross overpayment as follows, and you only need to pay the net amount of \$896.53.

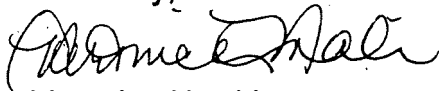
Gross Overpayment	\$1055.47
Less:	
Federal Tax @ 28%	(95.61)
State Tax @ 6%	(63.33)
Net Overpayment	\$ 896.53

In order to resolve this overpayment, you may either:

- a. Make payment in full by Cashier's Check or Money Order payable to the Los Angeles County Auditor-Controller. Please send payment with a copy of this letter to the attention of the Payroll Supervisor, DCFS Personnel, 550 S. Vermont Ave. Room 207, Los Angeles, CA 90020.
- b. Repay this amount through payroll deductions at the rate of **\$149.42** for five (5) months and **\$149.43** for one (1) month.

If you have any questions regarding this overpayment, please contact Priscilla Sario at (213) 351-6407. If we do not hear from you by March 31, 2001, this material will be forwarded to the Auditor-Controller for recovery under Plan "B" above beginning with your 4/15/01 paycheck.

Sincerely,



Veronica Nwaki

Payroll – Timekeeping/Mileage Operations

VN:LL:ps



COUNTY OF LOS ANGELES
DEPARTMENT OF CHILDREN AND FAMILY SERVICES

425 Shatto Place - Los Angeles, California 90020
(213) 351-5602

ANITA M. BOCK
Director

BOARD OF SUPERVISORS:
GLORIA MOLINA
YVONNE BRATHWAITE BURKE
ZEV YAROSLAVSKY
DON KNABE
MICHAEL D. ANTONOVICH

May 30, 2001

EMP#:
SSN#:
Dept#:

We discovered during a recent audit of the payroll records that on issue date 10-13-00 you were overpaid in the gross amount of **\$1463.50** for the accrual period of 09-01-00 through 09-30-00.

The overpayment occurred due to the incorrect coding of your timecard. You were paid 165.0 hours of regular earnings, however you were only entitled to 45.0 hours of regular earnings for the month of September 2000.

The following is a breakdown of the overpayment:

<u>Accrual Period</u>	<u>Earnings Code</u>	<u>Was Paid</u>	<u>Entitled To</u>	<u>Gross Overpayment</u>
09-30-00	099	\$2012.31	\$548.81	\$1463.50
Total Gross Overpayment				\$1463.50

Code 099 – Regular Earnings

In order to resolve this overpayment you may either:

- a. Make payment in full by **Cashier's Check or Money Order payable to the Los Angeles County Auditor-Controller**. Please send payment with a copy of this letter to the attention of the Payroll Supervisor, DCFS Personnel, 695 Vermont Avenue, 14th Floor, Los Angeles, CA 90005.
- b. If you choose not to repay the overpayment before returning to work, it will be deducted from any earnings you are entitled to upon your return to work. In the event that you do not return to work, it will be necessary to deduct the overpayment from any earned benefits you would be entitled to upon your resignation.

Should you select option a, you will need to call Priscilla Sario at (213) 637-1856 no later than **June 15, 2001** for further instructions. If you have any questions regarding this overpayment, please call the number listed above.

Sincerely,

A handwritten signature in black ink, appearing to read "Veronica Nwaki", written over a light gray rectangular background.

Veronica Nwaki, Head
Payroll-Timekeeping/Mileage Manager

VN:LL:ps



COUNTY OF LOS ANGELES

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

425 Shatto Place - Los Angeles, California 90020
(213) 351-5602

ANITA M. BOCK
Director

May 30, 2001

BOARD OF SUPERVISORS:
GLORIA MOLINA
YVONNE BRATHWAITE BURKE
ZEV YAROSLAVSKY
DON KNABE
MICHAEL D. ANTONOVICH

EMPL#:
SSN#:
DEPT#:

Dear

We discovered during a recent audit of the payroll records that you have been overpaid \$13,511.87 from August 31, 1999 through August 31, 2000.

The overpayment occurred due to the incorrect coding of your timecards. You were erroneously paid 100% and 65% sick time benefits to cover your absence due to an industrial accident sustained on September 6, 1997. However, you were only entitled to coordinated benefits. After the first year from the time of injury, the law restricts worker's compensation from paying industrial accidents benefits through the payroll system. Therefore, you were overpaid since you were not entitled to use benefits to cover this absence.

The following is a breakdown of the overpayment:

Accrual Date	Was Paid			Should have been paid			Over/Under Paid
	Code	Hours	Amount	Code	Hours	Amount	
04/30/99	019(65%)	8.15	77.34	019(100%)	33.15	483.99	(406.65)
05/31/99	019(65%)	42.0	593.42	019(100%)	99.2	1401.60	(808.18)
06/30/99	0	0	0	019(100%)	96.0	1401.60	(1401.60)
07/31/99	0	0	0	019(100%)	96.1	1384.51	(1384.51)
08/31/99	019	248.0	3572.94	019(100%)	96.1	1384.51	2188.43
09/30/99	019	120.0	1786.56	019(100%)	99.0	1473.91	312.65
10/31/99	019	248.0	3572.94	019(100%)	96.1	1384.51	2188.43
11/30/99	019	120.0	1786.56	019(100%)	99.0	1473.91	312.65
12/31/99	019(65%)	248.0	2322.52	019(100%) (65%)	47.3 9.8	681.45 91.78	1549.29
						773.23	
01/31/00	019	191.85 56.15	1831.78 412.42	019(65%)	21.7	207.19	2037.01
			2244.20				
02/29/00	019	232.0	1821.43	019(65%)	29.0	295.97	1525.46

May 30, 2001

Page 2 of 2

Accrual Date	Was Paid			Should have been paid			Over/Under Paid
	Code	Hours	Amount	Code	Hours	Amount	
03/31/00	019	248.0	1821.56	019(65%)	21.7	207.19	1614.37
04/30/00	019	240.0	1922.16	019(65%)	39.0	406.03	1516.13
05/31/00	019	248.0	1922.25	019(65%)	34.1	343.59	1578.66
06/30/00	019	240.0	1922.16	019(65%)	39.0	406.03	1516.13
07/31/00	019	248.0	1959.94	019(65%)	37.2	382.16	1577.78
08/31/00	019	248.0	1959.94	019(65%)	37.2	382.16	1577.78
09/30/00	0	0	0	019(65%)	39.0	414.02	(414.02)
10/31/00	0	0	0	019(65%)	37.2	382.16	(382.16)
11/30/00	0	0	0	019(65%)	39.0	414.02	(414.02)
12/31/00	0	0	0	019(65%)	37.2	382.16	(382.16)
01/31/01	0	0	0	019(65%)	36.7	389.60	(389.60)
Total			29,285.92	Total			15,774.05
Gross Overpayment						\$ 13,511.87	

Code 019 - Sick

In order to resolve this overpayment, you may either:

- a. Make payment in full by Cashier's Check or Money Order payable to the Los Angeles County Auditor-Controller. Please send payment with a copy of this letter to the attention of the Payroll Supervisor, DCFS Personnel, 695 S. Vermont Ave., 14th Floor, Los Angeles, CA 90005.
- b. Overpayment will be recovered when you return to work. If you terminate from county service, the overpayment will be recovered from your anticipated time certificate lump sum earnings of \$5,007.34 and the balance will be referred to the Collection Referral Section of the Treasurer – Tax Collector.

If you have any questions regarding this overpayment, please call Priscilla Sario at (213) 351-6407.

Sincerely,



Veronica Nwaki

Payroll – Timekeeping/Mileage Operations

VN:LL:ps

cc: Auditor-Controller